DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE Washington, D.C. 20224

Small Business/Self-Employed Division

October 4, 2007

Control No: SBSE-04-1007-049

Expires: April 4, 2008 Impacted IRM: 4.23.6

MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP MANAGERS AND SPECIALISTS

FROM: Anita Babb /s/ Anita M. Babb

Acting Chief, Employment Tax Operations

SUBJECT: Interim Guidance (Reissued) - Monitoring Classification

Settlement Program (CSP) Agreements

The purpose of this memorandum is to re-issue Interim Guidance Memorandum SBSE-04-1004-043. The memorandum transmitted guidance on CSP monitoring and follow-up activities. CSP monitoring and follow-up activities will be centralized in the Cincinnati Workload Identification Unit. Please continue to send CSP Agreements and related documents to the address noted below.

IRS Service Center Campus 201 West River Center Blvd. Stop 5701-G: PSP Classification

Attn: E. Wagner Covington, KY 41011

Each CSP Agreement should be in a separate folder and contain all original documents required for monitoring, such as examination reports, the CSP Memorandum, follow-up research, and documentation of follow-up activities.

We are in the process of studying the entire CSP process, as well as the duties and responsibilities of local CSP Coordinators. This guidance will be incorporated into IRM 4.23.6 by April 4, 2008.

If you have any questions, please contact Senior Program Analyst, Rick Schampers.

cc: www.irs.gov